Previous references
Sam 7-12 1-14

1913-14
Municipal

File No 179-12
Serial Nos 3-9

Later references
MU 34-18 & 21

GENERAL AND REVENUE SECRETARIAT

Serial Nos 3 to 9

Part B for December 1913

SUBJECT

Irregularities Connected with the Health Office of the Rangoon city Municipality

Sd/- from the Comptroller Rangoon no 8746 D 24/12/13 Brings to notice certain serious irregularities observed by the Assistant Comptroller, in the course of his inspection of the accounts of the Health office of the Rangoon city Municipality

Sdy Letter no 8198 D 19/12/13 to the President, Rangoon city municipal Council through the Deputy Commissioner Rangoon District Calling for a report of the action

G R S 58 taken by him in the matter

GPB—4 000—4-7 11

(14) Letter no 1102 of 11/8/13 from the Provincial Inspector of Police Central Area Nairobi to the Deputy Inspector General Police Service Strategy and Policy that the case is being engaged in Court and not a report will be submitted in the course of current and adds that the official concerned has been placed under suspension

(15) Letter no 2102 of 27/8/13 to the Comptroller Returns the appendix and statements received with his letter (14) for resubmission duly authenticated

(16) Letter no 1529 of 28/8/13 from the Deputy Inspector General Forwards the Inspector General Presidents report in the matter

(17) Letter no 1581 of 27/8/13 from the Comptroller Submits the appendix and the several statements which formed enclosures to (13) duly signed

(18) No no 296 of 19/12/13 Statement concerning observations made in the case of Dorothy dismissal from service is sufficient to meet the ends of justice and that as regards the manner in which the said Inspector of Police conducted the duties in certain respects

Thank you
19/12/13

GRS 11] 1912-913

GENERAL AND REVENUE SECRETARIAT

(Mis.)

NOTES

File No 179-12

FILE HEADING

Defalcation in the Mysore City Municipality.

From

The Comptroller Mysore Pay-

No 8748 Dated 24.8.13 Received 27.8.913

Diary No 8746	Enclos 60 Spare Copies —	Serial No 3

BRIEF ABSTRACT OF LETTER

Brings to notice certain serious irregularities observed by the Asstt. Comptr in the course of his inspection of the accounts of the Health Office of the Mysore City Municipality.

NOTES AND ORDERS

Submitted for orders. If approved, the Chief Secretary may be asked to place Basavaiah Head Clerk of the Health Office, under suspension pending further investigation, and to obtain in the meantime his explanation for the several irregularities

NOTES—First Sheet

GPB—30 000—12-9-11

[illegible 12]

General and Revenue Secretariat

alc File No. 179 of 1912

Serial No

referred to as items 1 to 3 in para 2 of the Accountant Comptroller's report and that of the Municipal Health Officer for item No 6 and for lack of supervision and control over the work of his establishment generally. After obtaining their explanations the Public Prosecutor may be consulted as to whether Baranwal may not be prosecuted successfully for any of the irregularities noticed. The Municipal President may also be asked to state what action the Municipal Council proposes to take in the matter. Draft letter placed in the file

This draft is in typescript Desai 4/7

MD 50
29.6.13

2 The Comptroller reports that Copies of his letter to Mr and Mrs B Sreenivasa Iyengar's Audit Report have been sent to the President, Mysore City Municipal Council, for needful action

The President's report & the action proposed to be taken thereon may be awaited

Desai 3/7/13

Secy)

3 We may call upon the President to submit a report of action taken by him in the matter A Suitable draft may be put up Desai 4/7

NOTE—Contn sheet

C I B—6 (M)—1,-6 13.

[S 12]

General and Revenue Secretariat

del File No. 179 of 1912

Serial No	
	4 ad received draft submitted thereto 5 draft approved
	6 Date the approved letter issued
	7
4	8 Letter No. 869 Dt 9/7/13 to the President, Improvt Trust, Comml. Council, through the Dy. Com^r, Improvt Dt^t Calls for a report of the action taken by him in the matter.
5	9 Letter No. 17 dated the 1st August 1913 from the President, Improvt Trust, Comml. Council recd. through the Dy. Comr, Stales, in reply, that the case is being enquired into and that a report will be submitted in the course of a week and adds that the official concerned has been placed under suspension w.e.f. Sept. Further report in the matter may be awaited by the general statement received from the Comptroller were not authenticated

NOTE—Contn sheet

G.R. 8

General and Revenue Secretariat. NB File No. 129 of 1912

Serial No	
	Ma may in the meantime be returned to Comptroller for reimbursement duly authenticated Draft submitted Ref 30/12 & 13/12 "Yes" Issue draft Rep 15/8
6	13 Letter No 2102 dated the 20th Aug 1913 to the Comptroller Returns the appendix and statements received with his letter serial 3 for reimbursement duly authenticated
7	14 Letter no 102 dated the 28th Aug 13 from the Dy. Com Imphal Dr. Forwards the Imphal Addy Cashy Journal Presidents report in the matter
8	15 Letter no 1561 dated the 27th August 1913 from the Comptroller Submits the appendix and the several statements which formed enclosures to serial 3 duly signed Submitted for orders Ref 50/8.9.13 17 Send to Br II for favour of remarks, and then see

Re[illegible]ue t | 2L File No. 179 of 1912

Serial No

45213

unofficially to the Govt
[illegible] a Criminal Charge
stand in this Case

Bm
4/10

47

18 It is not clear on what point Branch [illegible]
has to note at this stage of the case If it is on the
[illegible] question how much long delay, &c
4/10/13 occurred, the answer is that the
Head Clerk was left a persona grata [illegible]
much supervision as the Health Office
deem to take the Urinary Case that Branch
had taken up Examine the balance &
State Accts periodically &c Mons [illegible]
attention to Rules & Standing Instr —
4.10.13
BM

19 Forwarded unofficially to the
Government Advocate for favour of
advice as to whether this a criminal charge
with not related in the present case

By order

for Secretary

10/10/13

4499

General and Revenue Secretariat

Simla File No. 179 of 1912-13

Serial No	
U.O. 22 dt 12-14	20 The salient features of the case gathered from a study of the audit report & other papers in the file lead to the following inferences —
IV 7/11 gr 1. 2. 7113	1 That Basappa was the Custodian of the Cash in the Health Office,
	2 That he was not maintaining any Cash Book or Cash account
	3 That he was receiving the premium receipts & that it was his duty to have remitted the premium recovered to the Treasury,
	4 That the premia amounting to nearly Rs 4807- were not remitted to the Treasury as he was bound to do, but were retained by him for nearly 2 years and were handed over to the Health Officer on or on 4-6-13
	5 That the premium receipts Book was kept in a most unperfect Condition for a Couple of months or so, and from May 1911 onwards

NOTE—Contn sheet

Serial No

no Entry of premium recovered appears to have been made thereon at all

6 That he has been improperly retaining with him & that received from time to time the Health office amounting in all to Rs 1038 13 0 till the same was handed over to the Audit Officer on 9 6 13 Rec

7 That he effectively prevented an Examination of the Cash Chest of the Audit Officer between the 5th & 9th idem

21 The Explanation of Clerk Basatha that the whole amount was in the safe during the whole of this period & that on account of pressure of work he inadvertently omitted to remit the moneys promptly to the Treasury Cannot be true Nor Can his Explanation of the consistent accordance in allowing access to the Safe for 3 Consecutive days be accepted as tenable one Cannot but Come to

NOTE—Contn. sheet

General and Revenue Secretariat

File No. 179 of 1912-13

Serial No

The Conclusion from all the Circumstances disclosed in the Audit report that there has been such culpable dereliction of duty on his part as to lead to the moral conviction that he must have Committed temporary Embezzlement of Govt money.

2 As however, there has been no inspection of the Cash Chest till the 9th June 1913, it is by no means Easy now to prove by positive testimony the absence of Cash therefrom The actual dishonest Conversion to his own use — which is the gist of the offence — becomes therefore a matter of inference. If at all events the Cash Chest had been Sealed on the 5th & the access of the accused thereto effectually prevented, the introduction of money Equivalent to the amount misappropriated Could have been obviated

NOTE—Contn. sheet

GPE—65,000-9-17 C 12

M. S. 12]

General and Revenue Secretariat

mpl File No. 179 of 1912-13

Serial No

It is quite possible that between the 5th & the 9th June he could have restored into the Chest the money which the Audit officer found on the 9th idem But of this there is not and possibly cannot be any Evidence of a direct nature Under these Circumstances Criminal prosecution may be dropped, unless tangible proof — apart from inference — is forthcoming of the absence from the Cash Chest & the introduction thereon of the money said to be misappropriated

6-11-13

Secretariat
for Asst Secy

NOTE—Contn sheet.

K S 12]

General and Revenue Secretariat | Pub File No 17 of 1913

Serial No

2 Submitted for orders with the opinion of the Govt Advocate that a criminal prosecution may not be undertaken though it is certain that Prasantha is morally guilty of temporary embezzlement of Govt money

Kgr 5-0 10/11/13

24 Draft suitably notifying that the neglect of ordinary precautions has led to this embezzlement, and suggesting the course of action necessary to avoid such consequences in future

Kgr 10/11

25 Draft submitted

Kgr 5-0 19/11/13

26 Please put up this draft as revised

29/11/13

27 Revised Tidy Draft is Submitted

Kgr 5-0 1/12/13

28 The President's letter describes the unexplained warning notice, and fixes the respective responsibilities of the Health officer and of this Head clerk in the affair. The circumstances and the records

NOTE—Contin sheet

(Pte—C 10—26-6-11)

[illegible 13]

General and Revenue Secretariat

File No. 179 of 1912.

Serial No

go to show that a Criminal prosecution cannot be successfully launched against Banerjea the Head Clerk for the alleged breach to which he is subject by the order. The Govt Advocate agrees with the President in the above view.

29 Every disbursing officer has, of course, safeguards to prevent disbursement of pay to mendicants and by way of periodical examination of the Cash balance, thereby the amount of undisbursed pay at the time of drawing a subsequent contingent bill, occasional check, of references pending with Cashier etc. That these safeguards were not taken adopted by the member is apparent and is admitted by him but it is for Govt to decide how far the member is responsible for the irregularities in question

30 Submitted for orders with a draft to formulate the finding of the Court

Dy Secy 2/12

Dr Lee 2)

31 The draft requires much revision I have suggested the lines of such revision on the draft to-day

Dy Secy 3/12

32 Passed draft subd.

Mr Dr 4/12 Dr Lee 2)

33 Please see my note on 5th sheet as regards [illegible] Dy Secy 5/12

31/12

NOTE—Contn sheet.

GPB—60,000—7 11 13

100 | 12

G R S 12]
General and Revenue
Secretariat

File No 179 of 1912

Serial No	
	34 File resubmitted with the draft duly revised as directed by the Dy Secty
	5 12 13
	(Dy Secy)
	35 The draft order may be approved, if suitable
	(2nd Councillor) 6/12
	36 approved 11/12
	37 Submitted to the Diwan before issue
6589 13/12 13	(Diwan) 12/12
	38 Draft approved by Dewan
	16 12 13
	17/12
	39 Issue 17/12
9	40 G.O. No. 6296-9 Dt 19.12.1913
	States with certain observations that in the case of [illegible] dismissal from service is sufficient to meet the ends of justice and that as regards Mr. [illegible] he has laid himself open to the charge of culpable neglect of his duties in certain respects

Note—Contn sheet

8148

C.I 17]

It is requested that in future communications on the subject the No and date of this letter and the distinguishing letters below the number as given opposite may be quoted and addressed to the Comptroller Mysore Government window dilivery No 6 Bangalore

12-913
Jud
No 179-12
DEPARTMENT 3

No 8148 Encl memorandum Report with acknowledgment slip

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 24th June 1913

FROM

J S CHAKRAVARTI, ESQ, M A,
F R A S, ETC,
Comptroller to the Government of
His Highness the Maharaja of Mysore

To

Ka Ra Srinivasa Iyengar ESQ, M.A.,
Secretary to the Government of Mysore,
General and Revenue *Departments.*

SIR,

I have the honor to report for the information of Government that in the course of his inspection of the accounts of the Health Office of the Mysore City Municipality Mr. B. Sreenivasa Iyengar, Assistant Comptroller, noticed that Basappa, Head Clerk of that office, had fraudulently kept out of account for varying periods extending to more than two years in some cases, sums of money aggregating Rs.1,219-2-9 and that the money was produced by him partly on the 4th June 1913 and partly on the 9th idem.

	Rs	as	ps
a) Premia Collections From May 1911 to May 1913.	435	0	0
(b) Sale proceeds of a Steam Jacket realised by January 1911.	382	0	0
(c) Amount due to T. A. Ponnu & Co, of Madras drawn in June 1911.	178	0	0
(d) Value of Vaccine lymph due to Superintendent, Vaccine Institute drawn on 1st October 1912.	218	10	0
(e) Cost of 1 dust bin sold to Head Master, Maharaja's College	5	8	9
Rs. 1,219	2	9	

2. The circumstances under which such a large sum of money as this was allowed to be improperly retained by the official as well as, the various irregularities noticed by the Assistant Comptroller

Rec —Gl 17]

Department

19

FROM

J S CHAKRAVARTI, ESQ, M A,
F R A S, ETC
Comptroller to the Govt of
H H the Maharaja of Mysore

To

Esq

The Secretary to the Govt of Mysore
Legislative Dept

Dated

Despatched 24 June 1913

Received

No

Subject matter

Re Annual Report of the Kheda Co-operative

GPB—2,000—17 7 12

Comptroller in the Health Office are detailed in the report, a copy of which is herein enclosed for information.

3. As the irregularities disclosed in the report are so serious as to demand early action on the part of the President City Municipal Council, by placing the official at fault under suspension pending completion of the investigation into his conduct, I am sending copies of this letter and Mr. M. Sreenivasa Iyengar's report to the President for needful action.

I have the honor to be,

Sir,

Your most obedient servant,

Chakravarthi

Comptroller.

S.A.M.

Special report of the irregularities observed by the Assistant Comptroller in his inspection of the accounts of the Health Office of the Mysore City Municipality from the 2nd to the 12th June 1913.

1. A list of the books and records examined is given in Appendix A attached to the report.

2. The various irregularities observed in the Health Office may be classed under the following heads -

(1) Non-remittance to Treasury, regularly by Basappa, Head Clerk, of premia recovered from the insured officials of the Health Office from May 1911 to May 1913., to the extent of Rs435/-

(2) Improper withholding of various sums of money amounting to about Rs1,000/- received by Basappa for being credited to Government or being remitted to private persons.

(3) Delay in writing up the Imprest Cash account and recouping the Imprest.

(4) Failure of the Health Officer to examine the cash balance in the custody of the head clerk and to see to the early disposal of cash received in the Office.

(5) Undue delay in the disposal of references received in the Health Office.

These

These will now be set forth, in some detail, in the following paragraphs.

3. Nonpayment of premia Rs435/-

(1) It has been the practice in the Health Office to draw the full pay of officials from the Municipal Fund, recover the premium due from them at the time of disbursement of pay and credit the premia thus collected to Treasury to the credit of the Insurance Fund.

Remittance book.

(2) From a reference to the remittance book of the Health Office, it is seen that no remittance of premia was made for the months subsequent to April 1911 till 4th June 1913 when the inspection of the accounts was taken up. The acquittance rolls and premium receipt books were called for for examination by the undersigned on the 2nd June 1913, but were actually produced on the 4th June 1913.

Premium receipt books.

(3) A list of the officials from whom premium was recovered in April 1911 and in whose behalf remittance of Rs20-8-0 was made to the District Treasury on 30th May 1911 is given in statement No.1. Of the 11 officials mentioned in the list, 2 of the insured, viz., Syed Abdul

Khalak

5

Khalak and Narasinga Rao were transferred in that month, and accordingly in the month of May 1911, the recoveries effected from the remaining 9 insured officials amounted to ₹14-8-0 Vide statement No.II. These recoveries are noted in the premium receipt books of the insured officials and are attested by Health Officer, Dr.Manke This sum of ₹14-8-0 was not remitted to Treasury till 4th June 1913.

The premium receipt books do not show any recoveries for any of the months subsequent to May 1911.

Acquittance Rolls.

(4) In the acquittance rolls of the Health Office up to February 1912, there is no note of any premium deduction having been made from any insured official, nor has any column been provided for it. In the month of February 1912, for the first time, deductions on this account on behalf of some of the officials are shown in red ink just below their signatures Deductions are shown against -

1.Basavalinga chetty	₹3-0-0
2.Alwar Iyengar	3-0-0
3.Y.G.Narasimha Iyengar	2-8-0
4.Basappa	2-0-0
5.Ahmed Hussain	1-0-0
6.Subramanyam Pillay	1-0-0
Total	₹12-8-0

The other insured against whose name

same no deductions are shown are :-

L.R.Krishna Rao	Rs1-0-0
2.Srinivasa murti	1-0-0
3.Narasing Bhon	1-0-0
4.Narain chetty	1-0-0
Total	Rs4-0-0

(ii) For the month of March 1912, the deductions on account of premium made from Basavalinga chetty and Alwar Iyengar at Rs3/- each are in the handwriting of the acting Health Officer, Dr.J.V.Karve himself and are initialled by him. No premium deductions are shown against the others.

(iii) In the month of April 1912, a deduction of Rs3/- on account of insurance premium has been shown only against Basavalinga chetty.

(iv) In the month of May 1912, deductions have been shown against:-

1.Basavalinga chetty	Rs3-0-0
2.Alwar Iyengar	3-8-0
3.Shankar menon	3-0-0
Total	Rs 9-8-0

and not against the other insured.

(v) For the month of June 1912 deductions having been noted against the following

1.Basavalinga chetty	Rs3-0-0
2.Alwar Iyengar	3-8-0
3.Shanker menon	3-0-0
4.Y.G.Narasimha Iyengar	2-8-0
5.Basappa	2-0-0
6.Vaccinator Rangasami	1-0-0
Total	Rs15-0-0

(vi) For the month of July 1912 deductions having been noted against the following

1.Basavalinga chetty	Rs3-0-0

7

2.Alwar Iyengar	3-8-0
3.Shanker menon	3-0-0
4.Y.G.Narasimha Iyengar	2-8-0
5.Basappa	2-0-0
6.Ahmed Hussain	1-0-0
7.Subramanyam Pillay	1-0-0
8.R.Krishna Rao	1-0-0
9.Srinivasa murti	1-0-0
10.Narain chetty	1-0-0
11.Narasinga Bhen	1-0-0
12.K.Rangasamy	1-0-0
Total	Rs21-0-0

Also in the acquittance roll for this month, a sum of Rs2/- has been deducted from Imam Mohadeen on account of Trust Board Loan account as per Dr.Manker's note dated 7th August 1912. The pay of K.Rangasamy for the month of July 1912 was ordered to be remitted by money order by Dr.Manker to the official on the 7th August 1912, but the remittance was actually made on the 7th September 1912 i.e., a month after. The amount remitted was Rs10-13-0 after deduction of insurance premium of Re.1/- and the money order commission of 3 annas.

(vii) For August 1912 deductions are shown only against the following:-

1.Basavalinga chetty	Rs3-0-0
2.Alwar Iyengar	3-8-0
3.Shenkar menon	3-0-0
Total	Rs9-8-0

(viii) For September 1912, deductions are shown against:-

1.Y.G.Narasimha Iyengar	Rs2-8-0
2.Basavalinga chetty	3-0-0

8

3.Alwar Iyengar	3-8-0
4.Shanker menon	3-0-0
TOTAL	₹12-0-0

(ix) For October 1912 deductions are shown against:-

1.Basavalinga chetty	₹3-0-0
2.Alwar Iyengar	3-8-0
3.Shanker menon	3-0-0
4.Y.G.Narasimha Iyengar	2-8-0
Total	₹12-0-0

(x) For November 1912, deductions are shown against:-

1.Basavalinga chetty	₹3-0-0
2.Alwar Iyengar	3-8-0
3.Shanker menon	3-0-0
Total	₹9-8-0

(xi) For December 1912, deductions are shown against:-

1.Basavalinga chetty	₹3-0-0
2.Alwar Iyengar	3-8-0
3.Shanker menon	3-0-0
Total	₹9-8-0

(xii) For January 1913, no note of premium deductions is made against any official.

(xiii) For February 1913, deductions are shown against -

1.Basavalinga chetty	₹3-0-0
2.Alwar Iyengar	3-8-0
3.Shanker menon	3-0-0
4.Basavalinga chetty (For January 1913)	3-0-0
Total	₹12-8-0

Also a deduction of ₹2/- has been made in the pay of Imam Mohadeen towards Trust Board Loan account. (Vide Dr.Manker

9

Dr.Menker's Note).

(xiv) For March 1913 deductions are shewn against:-

1.Basavalinga chetty	₹3-0-0
2.Alwar Iyengar	3-8-0
3.Shanker menon	3-0-0
Total	₹9-8-0

(xv) For April 1913, deductions are shewn against:-

1.Basavalinga chetty	₹3-0-0
2.Alwar Iyengar	3-8-0
3.Shanker menon	3-0-0
Total	₹9-8-0

and no pay is yet drawn for the month of May 1913.

(5) The several recoveries stated to have been made as per acquittance rolls are listed in statement No.III. It will be seen from a reference to it that the recovery of premia has been noted in the acquittance rolls regularly from February 1912 to April 1913 only against one official Viz., Basavalinga chetty, Sanitary Inspector, and that in respect of the others entries are made in some months and not in others. The total amount thus recorded to have been collected is ₹151/-. This was not remitted to Treasury till 4th June 1913.

(6) On this date a sum of ₹480/- was remitted by the Health Officer to the Mysore Taluk Treasury on account of the arrears of premia of certain officials together with interest at 4 % on the

amount

amount due. (Vide detailed list given in statement No.IV). From a reference to the statement it will be seen that the sum of Rs14-8-0 recovered on behalf of the officials for May 1911 and mentioned in statement No.II is included in the amount of Rs480/- remitted on 4th June 1913.

(7) From the above facts it is clear

(1) that the premia collection of Rs14-8-0 made in May 1911 was misappropriated for nearly two years by the official whose duty it was to remit to Treasury to the credit of the Insurance Fund.

(2) that from the red ink entries in the acquittance rolls deductions on account of premia were made from the pay of insured more or less regularly and that collections aggregating Rs151/- were kept back for varying periods without being duly brought to account.

(8) The following two facts are also very significant -

(a) Y.G.Narasimha Iyengar who was Head Clerk of the Health Office was transferred to the District Office in November 1912. His premium from December 1912 is being paid regularly in that office, but the amounts due from May 1911 up to the month of his transfer were in arrears till 4th June 1913 when they were remitted to Treasury The premium paymants made in the District Office are not noted in his premium receipt book, which though called for on several occasions were

not

not sent from the Health Office.

(b) Several reminders received from the Insurance Secretary asking the Health Officer why premium was not regularly paid on behalf of the officials of his office remained unanswered, and finally the Insurance Secretary was obliged to make a reference to Comptroller about a month ago.

(9) It is understood that all the premia ~~received from the insured officials~~ were made by Basappa, Head Clerk of the Health Office, at the time of disbursement of pay that it was his duty to have remitted them regularly to Treasury, and that the sum of Rs480/- was produced by him on the 4th June 1913 and remitted by the Health Officer to the Treasury on that day.

(10) The premium receipt book of Rangasamy, Vaccinator, which has been requisitioned for has not yet been received. As stated above two sums of Re.1/- are stated to have been recovered from him for the months of June and July 1912, and these do not appear to have been remitted to Treasury yet, as they are not included in the sum of Rs480/- remitted to Treasury on 4th June 1913. Rangasamy's premium has been paid almost regularly since his transfer from the Health Office in August in 1912. Further investigation is necessary in this matter.

(11) To prevent the possible recurrence of such irregularities in future, the following procedure suggested in article

article 300 of the draft Municipal Account Manual may be adopted in regard to the drawing of establishment pay bills in the Health Office ~~also~~.

Cheques in payment of establishment paybills ~~should~~ may be drawn for the net amount payable after making deductions on account of premia and a separate cheque ~~should be~~ drawn in favour of the Treasury Officer for ~~that~~ the amount of premia payable ~~for~~ in the credit to the Insurance Fund with a premium statement attached to it.

4. Improper keeping of cash received in the Health Office by Basappa-₹1.038-13-0

(1) The undersigned desired to examine the cash on hand with Basappa on the 5th June 1913, and the request was repea ted on the 6th and 7th idem The cash in his custody could not be examined before the 9th June 1913 till after the matter was reported to the President, City Muninc ipality.

(2) The amounts produced by Basappa on that date for inspection aggregated ₹1,050-4-3, including the imprest balance of ₹11-7-3. No cash book or cash account having been maintained by him, he was asked to render details for the cash in his hand, and they were as follows:-

1) Sale proceeds of steam ~~yacht~~ launch ₹382/

2) Undisbursed amount of rewards to sweepers etc., in connection with His Highness the Yuvaraja's marriage in 1910 ₹109/-

5) Value of Vaccine lymph to be remitted to Superintendent, Vaccine Institute ₹218-10-0

4)Amount drawn on behalf of Pennu & Co, Madras, for 5 hand carts supplied ₹178/-

5) Sale proceeds of two dust bins sold to Mr.H.R.Krishnamurthy, Head master, Maharaja's College, on behalf of the Students' Home and Maharaja's College ₹11-1-6

6) Balance as per imprest book ₹31-7-0 of which ₹20/- had been disbursed as advance to sweeper maistry Rama Rao, on the 1st and 2nd June 1913- Net ₹11-7-3

7) Amount drawn years ago for payment as burial charges ₹8-0-0

8) Undisbursed pay of sweepers &c., for which details were not furnished by Basappa ₹132-1-6

Total ₹1,050-4-3.

(3) Records relating to each of the above items were called for for examination and after some delay papers concerning items 1to 6 were produced, though not in a complete shape. Notes explaining in detail the history of the items as far as it can be gathered from the available records are put up -

(4)- Regarding (1)- sale proceeds of Steam disinfector- ₹382/-

An unserviceable steam disinfector consisting of a pump and a Jacket

was,

14

was, at the instance of the Sanitary Commissioner, sold by the Health Officer, Dr.Manker, on 3rd October 1910 to two persons namely Messrs.K.Rama Iyengar and Y.Aswatha Narayana Rao for ₹.280/- and 102/- respectively, and the price was recovered in full by 3rd January 1911. Instead of the money being remitted to Treasury to the credit of Plague Funds, as desired by the Sanitary Commissioner, the money was, as detailed below improperly kept by the accountant (now Head Clerk) Basappa.

In reply to the Sanitary Commissioner's No.28-3, dated 21st December 1910 enquiring how the disinfector was disposed of, the Health Officer, Dr.Manker,, in No.1051, dated 11th January 1911 replied that 'the proceeds namely ₹.382/- were credited to Plague Funds'. This was a statement not warranted by facts, if, by it was meant that the amount was remitted to Treasury

On the strength of the above letter, the Sanitary Commissioner reported to Government that the disinfector was sold for ₹.382/- and that the proceeds were credited to Plague Funds, and the Government Order recording this report No.6606-10/ Sany.106-10-2, dated 7th February 1911 was noted and filed by Dr.Manker. Dr. Manker must have apparently lost sight of the fact that the major portion of the sum of ₹.382/- Viz., ₹.210/- was recovered from one of the purchasers Mr.Ramanuja Iyengar, only a month back

and

15

and that the amount was not remitted to Treasury but remained in the custody of his clerk Basappa who had received it.

The Sanitary Commissioner did not however, rest content with the vague reply of the Health Officer that the sum of 382/- was credited to Plague Funds, but called for particulars regarding the month in which and the Treasury at which the amount was credited Vide No.4204, dated 17th March 1911. Six reminders were issued to this letter with no response from the Health Officer, Dr.Manker. The 7th reminder No.2999, dated 19th January 1912 was seen ~~to~~ by Dr.J.V.Karve, officiating Health Officer who in No.1802, dated 18/24th April 1912 replied that a sum of Rs382/- being the sale proceeds of the steam disinfector was credited at the Mysore District Treasury on 27th January 1911. The draft of this letter appears to be in the handwriting of Basappa himself, & is initialled by Dr.Karve and signed by the Officiating President, Mr.K. Krishna Iyer. The statement contained in it was obviously untrue, as no remittance to Treasury had been made, and more curious still was the fact that this reply did not reach the Sanitary Commissioner who sent in his 11th reminder on 11th May 1912. This was replied to by Dr.Karve by saying "they a reply has been sent under this office No.1802, dated 24th April 1912 stating

stating that the sum of Rs382/- was credited in the Mysore District Treasury on 27th June 1912. Vide Health Officer's No 1933 dated 15th May 1912.

This last letter of the 15th May 1912 duly reached the Sanitary Commissioner who at once called for a copy of Health Officer's No.1802 dated 24th April 1912 as the same had not been received in his office

Five subsequent reminders have been sent from the Office of the Sanitary Commissioner since that date, the last being dated 12th May 1913 and yet the Health Officer has not explained the real facts of the case to the Sanitary Commissioner. A list of the references received from the Sanitary Commissioner by the Municipal Office and forwarded to the Health Officer is enclosed. Vide statement V. The sum of Rs382/- which had been withheld by Basappa for over two years was produced by him on 9th June 1913. It has to be remitted to Treasury to the credit of Plague Funds and the matter reported to the Sanitary Commissioner.

(5) Regarding 2) Undisbursed amount of rewards drawn in 1910, Rs109/-

Papers were not completely produced in this case.

A sum of Rs547/- was drawn by

by cheque on 28th June 1911 under Orders of Government No.10568-9/ M1.274-10, dated 24th June 1911, for payment to sweepers &c. as per the following scale:-

7	sweepers at Rs.5/-	35.
3	sub overseers at Rs.3/-	9.
1	pipe line maistry	3.
1	sweeper maistry	3.
22	peons at Rs.2/-	44.
4	office peons at Rs.2/-	8.
331	sweepers at Re.1/-	331.
17	thoties	17.
11	daily conservancy ,,	11.
6	pipe line sweepers ,,	6.
36	rubbish carts ,,	36.
16	night soil carts ,,	16.
11	-do- daily conservancy ,,	11.
		530.
	Disinfection gang	17.
		547.

How much has been disbursed out of this sum and on what dates, what acquittances have been obtained from the payees cannot be made out from the papers produced. It was stated by Basappa that a sum of Rs.109 has remained undisbursed, but why the amount was kept without being refunded to the credit of Municipal Funds for about two years was not explained. Further investigation into the matter is necessary This will be done by the Local auditors engaged in the audit of

of Municipal accounts.

18

(6) Regarding 3)- Value of Vaccine lymph to be remitted to Superintendent, Vaccine Institute ₹218-10-0.

With No.969 dated 29th August 1912 the Sanitary Commissioner sent two bills of the Vaccine Institute to the President for payment, one for ₹218-10-0 for lymph supplied from 1st July 1908 to 30th June 1909 and another for that supplied in 1910-11. As the latter bill had been paid in June 1912, payment of the other bill was made by the Vice President by cheque in favour of the Health Officer on 1st October 1912. From a reference to the To register in the Health Office it was noticed that on receipt of this cheque a communication was addressed to the District Treasury Officer asking him to issue a Public Service Transfer Receipt for the sum of ₹218-10-0 sent with it in favour of the Superintendent, Vaccine Institute and this Communication was registered as No.655, dated 3rd October 1912 in the To register of the Health Office. But no money was sent by Basappa to the Treasury nor any Public Service Transfer Receipt obtained.

The sum of ₹218-10-0 was thus improperly kept by Basappa for 8 months and was produced by Basappa on the 9th June 1913. It has to be remitted to Treasury to the credit of the Superintendent, Vaccine Institute.

(7) Regarding 4)- Amount drawn on

19

on behalf of T.A.Ponnu & Co.- ₹178/-

On 16th June 1911 an order was sent by wire by Health Officer, Dr.Manker, to the above firm at Madras to send, if possible, by 29th 5 hand carts as per specifiwation given. This Telegraphic order was acknowledged by the firm in their card of that date and the carts were duly sent on 24th June 1911 with a bill for ₹178/-. This bill was received in the Health Office on 28th June 1911 and was immediately forwarded to the Municipal Office with Health Officer's No.2059, dated 28th June 1911 for the issue of a cheque for ₹178/-, as well as for the issue of another cheque for ₹11-3-0, for Railway charges, urgently, as the articles had already arrived at the Mysore Railway station.

A cheque for ₹189-3-0 was accordingly issued by the Municipal Office the same day and it was cashed on 30th June 1911. The carts appear to have been duly received, as the following entry is found in the conservancy store keeper Venkata Rao's register of the receipts of Tools and Plant for the month of June 1911, and the total receipts for the month [redacted] are initialled by Dr.

or

-6-11 Purchased from Messrs .A.Ponnu & Co, Madras. — 5 Iron night soil hand carts with buckets "

The sum of ₹178/- due was not, however, remitted.

The first reminder from the firm

firm demanding payment , that was in the file of papers produced, was dated 12th December 1912, and the next was dated 14th May 1913, to which a reply was sent by Dr.Manker in the following terms:-

No.2193, dated 23rd May 1913.

" With reference to your letter dated 14th May 1913 requesting remittance of your bill for Rs178/- that has been overdue since 24th June 1911, I have the honour to request to be informed of its details Viz., number of my letter indenting for the articles for which the amount is claimed, the date of despatch of the articles by you, and number of my letter acknowledging the same.

It is not known whether any further communications have been received from the firm since. It must be noted here that in making this enquiry Dr.Manker appears to have not referred to his own Telegraphic order of 16th June 1911, his letter to the Vice President asking for the issue of a cheque for Rs178/-+11/3 and lastly to the entry in the Conservancy store keeper's entries for the month of June 1911 duly attested by himself.

There is, however, no voucher for 11/3 drawn as Railway charges on the carts received on the 28th June 1911. The sum of Rs178/- drawn in June 1911 was opt by Basappa and produced by him on the 9th June 1913. It has to be remitted to messrs.T.A.Ponnu & Co.

(8) Regarding 5)- Sale proceeds of

21

of 2 dust bins sold the Head Master, Maharaja's College. ₹11-1-6

As per requisition dated 30th October 1912 by Mr.H.R.Krishna moorthy, head master of the Maharaja's College 2 dust bins were supplied to him by the Health Officer and a bill for ₹11-1-6 was sent to him in November 1912. A sum of ₹5-8-9 being the cost of one dust bin was received by the Health Officer on 27th November 1912 and acknowledged by Basappa and a separate bill for the cost of the other dust bin was as desired by the head master sent the next day through the Principal, Maharaja's College.

It was stated in Health Officer's No. 998, dated 28th November 1912 to the Vice President that this sum of ₹5-8-9 was sent to the Municipal Office for being credited to Muninicipal Funds and this reference was duly registered in the To register. But no money was actually received in the Municipal Office. The amount was evidently withheld by Basappa for nearly 6 months. When the amount of the other bill Viz., ₹5-8-9 was received by Basappa could not be ascertained. The sum of ₹11-1-6 was produced by Basappa on the 9th June 1913 It has to be remitted to the credit of Municipal Funds.

5. Imprest account.

Since the return of Dr. Manker from in July 1912, the imprest account not been posted till the date of action by the under signed on the

the 6th June 1913 i.e., for nearly a year, though as will be seen from the entries posted on the 7th June 1913 that expenditure had actually been incurred out of imprest during the period-July 1912 to June 1913. Neither the imprest cash in the hands of Basappa nor any money received in the Office and kept by him was ever examined by the Health Officer, Dr.Manker,

In the course of the examination of one class of items entered in the imprest book Viz., the charges incurred in the payment of rewards to poor persons who got inoculated, it was noticed that a sum of Rs15-4-6 was drawn in excess by the Health Officer in July and August 1911 and remained to be accounted for. Vide Statement No.VI.

6. Concluding Remarks

It is seen from what has been detailed above that no cash book or cash account was kept by Basappa, the Officer entrusted with cash transactions, that no security was obtained from him as required in Government Order No.5217-62/Ml.322-10, dated 4th June 1912 and that proper precautions were not taken by the Health Officer against the fraudulent use of public money even temporarily

The non-compliance to the request of the undersigned to examine the cash

23

cash in the custody of Basappa for 3 days Viz., 5th to 7th June 1913 the 8th being a Sunday, is significant He was not able to furnish accurate details for the sum of ₹140-1-6 (including the sum of ₹8/- stated to have been drawn some years ago as burial charges)- that was in his custody. Recoveries on account of Trust Board Loan were often made from those of the officials of the Health Office who had taken loans, but no account of the receipt and disposal of such sums was produced. It is, however, from a reference to the sum acquittance rolls that a sum of ₹78-8-9 remained on the 9th June 1913 as undisbursed pay of certain officials of the Health Department. Vide statements VII and VIII.

Then again with No.2916, dated 6/7th March 1913, the Secretary, Dassara Exhibition Committee forwarded to the Health Officer ₹25/- for payment of rewards to 1 Sanitary Inspector ₹12/-
1 Sanitary Overseer ₹10/-
and 1 Sanitary servant ₹3/-
for work done during the Exhibition and asked that the payee's receipts should be sent to him. A reminder was also issued by him in No.3205, dated 14/18th April 1913 calling for the vouchers. The amount does not appear to have been disbursed yet. It is apparently included in the sum of

of ₹132-1-6 referred to above. It seems also that further examination of the records in the Health Office will disclose some more items of cash received but not properly accounted for, and this will be done by the local auditors now engaged in the audit of Municipal accounts.

Though the facts above described may not, by themselves, be conclusive to bring home a charge of misappropriation of public funds in a criminal court against Basappa, the Head clerk of the Health Office, there is ample evidence on record to show that the motive of the official in keeping back, for varying periods extending to over 2 years in some cases, the following sums of money was fraudulent and that he is not fit to be entrusted with cash transactions:-

(a) Premia collections ₹435/-
From May 1911 to May 1913

N.B:- The sum of ₹3/- due as premium on behalf of K.Rangasami, Vaccinator, for June, July and August 1912, which has not been paid to Treasury but which appears to have been collected by Basappa should be made good by him.

(b) Sale proceeds of a steam Jacket ₹382/-
Realised by January 1911

(c) Amount due to T.A.Ponnu & Co. ₹178/-
Drawn in June 1911

(d) Value of vaccine lymph due to Superintendent, Vaccine Institute ₹218/10
Drawn on 1st October 1912

(e) Cost of dust bin sold to Head Master, Maharaja's College ₹5-8-9.
Realised in November 1912

₹1219-2-9.

25

7. The above statement of facts discloses also laxity and indifference in the disposal of references received in the Health Office. Many references stated to have been sent from different offices do not appear to be registered in the From register of the Health Office, while certain communications addressed to other offices and registered do not appear to have reached the addressees. Reminders received from other offices do not appear to have been promptly attended to, while replies containing inaccurate statements, the truth or the reverse of which could have been easily verified by reference to the records in the Office seem to have been passed on.

Assistant Comptroller. 17 6 43

1673

G R S 26]

File No. 179

Serial No 4

Diary No of letter replied to 8168

General and Revenue Secretariat

(26)

Dy , *the* 7. 7. 1913

Date of issue 19713

Signed by Mr AVR

No 879
Mpl 79-12
Dy 19.7.13

To

The President, Mysore City
Municipal Council
through the Dy Comr, Mysore
District

Sir,

With reference to the Comptroller's letter No 8746 dated the 26th June 1913 bringing to the notice of the Govt certain irregularities observed by Mr B Sreenivasa Iyengar, Asstt. Comptroller, in the course of his inspection of

over

SUBJECT

and stating that Copies of his letter and Mr Greenidge's Inspector's report have been sent to you for needful action, the irregularities disclosed being serious demanding early action. I am directed to request that you will be so good as to submit a report of the action taken by you in the matter.

I have &c.

W
1517

Secretary

Memo 820 mc 179-12— 9/9/13

List of enclosur

Copy forwarded to the Comptroller to the Govt of H.H. the Maharaja of Mysore for information.

"By order"

Secretary

Copied by

Examined by

GPB—25 000—8 6 11

DIARY NO 97

No 17

19/3/1916
SECTION Rl
FILE No. 179-12
ITEM No. 5

The City Municipal Office, Mysore
Dated the 1st August 1913

T.G.Lakshmana Rao, Esq., L.C.E.

President, City Municipal
Council, Mysore

Through the Deputy Commissioner.

To

K.R.Srinivasa Iyengar, Esq., M.A.,
Secretary to the Govt of Mysore,
General & Revenue Depts

Sir,

With reference to your letter No.819/Ml.179-12-4 dated the 19th ultimo, requesting me to submit a report of the action taken by me in the matter of certain irregularities observed by Mr.B.Sreenivasa Iyengar, Assistt Comptroller, in the course of his audit of the accounts of the Health Office, I have the honour to state that the case is being enquired into and a report will be submitted in the course of a week

2. The official concerned has been placed under suspension.

I have the honour to be,
Sir,
Your most obedient servant,
T.Lakshmana Rao

President.

2 8 913

Forwarded
Deputy Commissioner

1913

From

The President, City Muni
Council, Mysore

To

The Secy to Govt of Mysore,
Gen and Rev Depts

Dated
Despatched } 1st August 1913
Received

General No 17
No

Enclosure No

Stating that a report of the action taken in the matter of certain irregularities observed by Mr S Srinivasa Iyengar, Asst Comptroller, in the course of his audit of the accounts of the Health office, will be submitted in course of a week.

GEPM —12-15-1910—300

G R S 26]

1918

Subject Statements received from the Comptroller under Mauritius

File No 179-12

Serial No 6

Diary No of letter replied to 7767

No 2102

ans 179-12-

920 & 13

General and Revenue Secretariat

(Rep.)

Bg, the 11 8 1913

To The Comptroller to the Govt of H. H. the Maharaja of Mysore

Date of issue 20 & 13

Signed by Asst V Ramanathan

Sir,

With reference to your letter No. 8768 dated the 21st June 1913 submitting a copy of the report by Mr B. Ramachandra Iyengar Asst Comptroller, about the irregularities noticed by him in the accounts of the Health Office of the Mysore

over

SUBJECT

the and

statements which form enclosures
to the said report, have not
been authenticated, and to
request that you will be so
good as to resubmit the
same, which ~~to be returned~~
herewith duly authenticated

I have &c

List of enclosures,

Copied by

Examined by

GPB—25,000—8-8-11

12

IV W. 31/6

91

From The Secretary

To The Secretary to Govt
Genl Revenue Dept
Bihar

Dated

Despatched 29 8 1913

Received

General No 162

No

Enclosure No 1 & 3 pkts

Submits letters Nos 50 from the Superintendent of Excise regulations on the account of the Health of

142 31
143 pts

Office of the Deputy Commissioner

Mysore District

D 1499 Dated, Mysore, 28th August 1913.

From

A.Subramanya Iyer, Esquire, B.A.

Deputy Commissioner

Mysore District

To

K.R.Srinivasiengar, Esquire, M.A.

Secretary to the Government of mysore

General and Revenue Departments.

Sir,

I have the honor to submit herewith letter No. 50 dated 27 8 13 received from the President, City Municipal Council, Mysore, re the irregularities observed in the audit of the accounts of the Health office

I have the honor to be,

Sir,

Your most obedient servant,

Deputy Commissioner

Mysore District.

1913

From

The *President, City Muni*
Council, Mysore

To The Deputy Commissioner

The *Secy to Govt of Mysore,*
Gen & Rev Depts

Dated 21st
Despatched 27th } August 1913
Received
General No 50
No

Enclosure No Three

I submit herewith a report regarding certain irregularities noticed by the Assistant Comptroller in the course of his audit of the accounts of the Head Office.

Rec'd 28/8/13
L. H.
28/8/13

GBPM—13 9-1910—250

32

No 50

THE CITY MUNICIPAL OFFICE, MYSORE,
Dated the 21st August 191 3

Ent & Enl 179-12
87

From

K.G.Lakshmana Rao, Esq., L.C.E.
President, City Municipal Council,
Mysore.

Through the Deputy Commissioner.

To

K.R.Sreenivasa Iyengar, Esq., M.A.,
Secretary to the Govt of Mysore,
General & Revenue Department.

SIR,

With reference to letter No.8749 dated 24th June 1913 from the Comptroller and your letter No.819/M1.179- dated 19th July 1913, regarding the irregularities observed by Assistant Comptroller,in the Health Office, Mysore, during his audit, I have the honour to submit the explanations of the Heal Officer and Head Clerk Basappa on the several points raised by Assistant Comptroller and their replies to queries put to them me on the subject, for perusal, and to report as follows -

2 The Assistant Comptroller has classified th irregularities rightly under 5 heads Viz -

(1) Non-remittance to Treasury regularly by Basappa, Head Clerk, of premia recovered from the insured officials of Health Office from May 1911 to May 1913 to the extent of Rs.435/-

(2) Improper withholding by Basappa of various sums of money amounting to about Rs.1,000/- received by Health Offr for being credited to Government or being remitted to priv parties

(3) Delay in writing up the Imprest cash account and recouping the imprest

(4) Failure of the Health Officer to examine the cash

cash balance in the custody of the Head Clerk and to the early disposal of the cash received in the Office.

(5) Undue delay in the disposal of references received in the Health Office.

3. The chief persons responsible for the above irregularities seem to be Clerk Basappa and the Health Officer Their explanations do not exonerate them. The irregularities are so serious that they throw a strong suspicion on Clerk -- Basappa and betray great laxity in the management of his Office by the Health Officer.

4. From the details given in the Assistant - Comptroller's note in each of the irregularities it is clear -- that Clerk Basappa has been studiously keeping back every amount that he could possibly keep back and that he has very cleverly avoided the rousing of even the slightest suspicion in the mind of his Officer regarding his honesty Going through the details it is impossible not to infer that Clerk Basappa had no other idea than that of misappropriation in every one of the transactions.

5. Prior to this there was another similar -- irregularity brought home to him and the Government in their -- Order No 9572-4/Sany.7-12-14 dated 2nd June 1913 severely warned him.

6. Clerk Basappa's explanation for irregularities Nos 1 and 2 is "being in charge of so many Departments, I find that I inadvertantly omitted to remit some monies promptly", and for irregularity No 3 his explanation is"On account of heavy work I was not able to write the Imprest cash book" These -- assertions are not acceptable on the very face of them

7. Since submission of the note under reference by the Assistant Comptroller, one more instance of similarly withholding a remittance of Rs 182-6-6 to the District Forest Officer, Mysore, was found and the Health Officer reports that the amount and the draft (without date and intialled by Doctor J.V.Karve) to the Forest Officer were found in the pigeon hole by the acting Clerk when he was taking over charge This amou should have been remitted on 7th or 8th February 1913

8. As far as the accounts have been audited and otherwise examined up till now, the whole of the cash is forthcoming and no portion of it is missing. The Rs.100/- which had been advanced for expenditure in connection with innoculation of plague serum and for which satisfactory account was not forthcoming was recovered and credited. Clerk Basappa's explanation for not making the chest available for examination for 3 consecutive days is untenable. The cash chest was not examined at any time by the Health Officer before its examination by the President and the Assistant Comptroller jointly and so it is impossible to say whether the ~~monies~~ moneys were not actually in the chest.

9. In these circumstances, although there is ample evidence of gross and culpable neglect of duty on the part of Basappa, yet I am of opinion that there is not satisfactory evidence of any act on his part which can justify a conviction for criminal misappropriation Head Clerk Basappa has, therefore, been dismissed.

9

10. Irregularities Nos 4 and 5 are to be counted against the Health Officer. He explains (4) by saying that he placed implicit faith in Clerk Basappa's honesty on account of his "general behaviour, family connections and the esteem he was held in by the respectable people in Mysore", and that "he is sorry he was not as careful as he might have been if he had any reason to suspect fraud in his office", and (5) by merely denying the receipt of the letters concerned

11. All these irregularities would perhaps not have occurred at all, had the Health Officer exercised proper check over the money transactions and inspected the cash chest once a month at least as he ought to have done

12. The case of rat traps on which Government Order No 9572-4/Sany 7-12-14 dated 2nd June 1913 was issued at least, should have roused some suspicion in the Health Officer against Basappa and resulted in the examination of cash chest [redacted]. I cannot, therefore, help regretting to recor that the Health Officer has completely neglected to take the

35

the precautions usually required of "Disbursing Officers".
I recommend that he may be warned.

I have the honour to be,
Sir,
Your most obedient servant,

I Lakshmanarao
President.

It is requested that in future communications on the subject the No. and date of this letter and the distinguishing letters below the number as given opposite may be quoted and addressed to the Comptroller Mysore Government

No 1561

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 29th August 1913

FROM

J S CHAKRAVARTI, ESQ, MA,
FRAS, etc,
Comptroller to the Government of
His Highness the Maharaja of Mysore

DIARY No 1579

To

K. Srinivasa Ayengar ESQ, M.A.
Secretary to the Government of Mysore,
General and Revenue *Departments*.

SIR,

Adverting to your letter No.2102/Ml.179-12 dated the 20th instant I have the honor to forward herewith duly signed, the appendix and the several statements which form enclosures to the report on the audit of the accounts of the Health Office, Mysore City Municipality, as desired therein.

I have the honor to be,

Sir,

Your most obedient servant,

Assistant Comptroller.

S A M.

Rec —Gl. 17]

....Department.

1913

From

J. R. CHAKRAVARTI, Esq., M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

..... Esq.,
Secretary to the Govt. of Mysore,
..... Dept.

Dated

Despatched 9/6

Received 14 6

No. — — — — 197

Subject matter.

Forwarded &c.
Account of the
Work done

Enclosure 179-12
AG

Appendix A.

-----O-----

37

The books and records examined by the undersigned from the 2nd. to the 12th. June 1913 are as follows -

(i) Acquittance rolls.

(ii) Premium receipt books.

(iii) Remittance book.

(iv) Establishment pay bills.

(v) File of papers in re.,

(a) Steam disinfector

(b) Rewards to sweepers etc. for extra work done during H.H the Yuvaraja's marriage.

(c) Supply of hand-carts from Messrs. T A Ponnu & Co.

(d) Sale of dust-bins to Head Master, Maharaja's College.

(e) Bill for Rs 218-10-0 for Vaccine Lymph supplied by the Superintendent of the Vaccine Institute

(vi) Store-keeper's register of Tools and plant.

(vii) Trust Board Office Loan account.

(viii) From and To registers of the Health Office.

B Srinivasa Iyengar
Asst Comptr
20/8/13

Enclosure 179-1918

Statement showing the names of officials of the Health Department from whom premium was recovered in Kistnagiri and remitted to the Secretary, Anti-Malaria, Egmore.

Serial No.	Names of Officers	Amount of premium recovered	Remarks
	Health Office (Another)		
1	M. G. Narasimha Iyengar	2 8	
	Inspectorial Department		
1	Ahmed Hussain	1	
2	M. Subramaniyam Pillay	1	
3	Mo. Hussain Rao	1	
4	Narasimy Bhan	1	
5	Ramaswami Mudali	1	
6	Ramayyan Chetty	1	
	Sanitary Inspectors		
1	Syed Abdul Khadir	3	Amount transferred to Vahanmaraj vide Receipt on the other side 1-4-1911
2	B. Narasayya Rao	3	Transferred to Kanyadaman vide Reference 20-4-1911
3	Bussanabayya Chetty	3	
4	M. Ahmed Iyengar	3	
	Total Rs.	20 8	

Assistant Surgeon
Anti-Malaria Officer

-11-

Enclosure 179-14/8

Statement showing the List of Officials from whom pensions is stated to have been received and credited in Treasury after pension Receipt Books.

No.	Names of Officials	Amount of pension received	Month on which received	Month on which received in Treasury	Remarks
1	M. Venkatramiah Bhagavathar	1 -	5-5-11	4-6-13	
2	M. N. Rama Iyengar	3 -	8-5-11	4-6-13	
3	D. G. Ramachandra Iyengar	2 8	31-5-11	4-6-13	
4	Narasinga Bhat	1	30-5-11	4-6-13	
5	P. Krishna Rao	1	5-5-11	4-6-13	
6	C. Parameshwara Shetty	3 -	6-5-11	4-6-13	
7	Hanumanthappa	1 -	15-5-11	4-6-13	
8	Ramanujam Naidu	1 - -	5-5-11	4-6-13	
9	H. Narayana Shetty	1	5-5-11	4-6-13	
	Total Rs	14 8			

27/9/13

Asst Comptroller

Examined

Enclosure 1

List of Officials from whom no assistance is

(LV) required. Headmen &c

Number	Names of the Officials	Amount of Assistance							
		Rice in Currency		Hands		Spade		Hoe	
1	Basavantappa Shetty	3	-	3	-	3		3	
2	Hanma Nayaka	3	-	3				3	
3	Ng G Timmappa Nayaka	2	8			-	-	-	
4	Subbappa	2		-	-	-		-	
5	Ahmad Hussain	1	-			-			
6	Subramanya	1	-					-	
7	Shankar Manay		-			-		3	
8	Ramappa Accountant		-			-			
9	Ng Thimma Rao	-	-	-	-		-		
10	Timmappa Mantr	-			-	-			
11	Annappa Shetty	-			-	-		-	
12	Timmappa Bhow	-	-	-		-	-		
	Total Rs	12	8	6	-	3		9	8

Return of the Regimental Band for the month ending 31st January

Return of the Regimental Band for the month ending 31st January

Names	July	August	September	October	November	December	1915 January	February	March	April	Total
	3	3	3	3	3	3		6	3	3	45
	3 8	3 8	3 8	3 8	3 8	3 8		3 8	3 8	3 8	44 8
	2 8	2 8		2 8	2 8						12 8
	2										6
	1										2
	1										2
	3	3	3	3	3	3		3	3	3	33
	1										2
	1										1
	1										1
	1										1
	1										1
	21	9 8	12	12	9 8	9 8		12 8	9 8	9 8	151

Bandmaster

Assistant Commissioner

29/2/16

IV

Carried forward 179-4-5[illegible]

Statement showing the Establishment drawing Pay of 480 rupees per mensem

on 1st June 1913

41

Serial No.	Names of Officials	Amount of Pay drawn per mensem credited	Period for which paid	Remarks
1	C. Ramachandra Iyer Esqr	75	May 13 to May 13	
2	A. Narasa Iyengar	81	Do	
3	N. Sivaram Rao Naidu	36	June 12 to May 13	
4	M. G. Srinivasa Iyengar	47 8	May 13 to Nov 13	
5	Vacant post	46	July 11 to May 13	
6	K. Krishna Rao	25	May 11 to May 13	
7	M. Subramanyam Pillay	25	Do	
8	Narasimha Rao	25	Do	
9	Ahmad Hussain	25	Do	
10	Narayan Reddy	25	Do	
11	Sivarama Murti	25	Do	
	Total Rs	435 8		
	Add Interest on the above	44 8		
	Grand Total Rs	480	Four hundred and eighty only	

29/9/13

Asst Comptr Thro

2

V

Encl 179 – 12/8/18

Statement showing the references received from the Sanitary Commissioners under the Municipal Office and passed on to Health Officer, 12th Steam Jacket

re Municipal Office No	Sanitary Commissioners No	Memo No issued to Health Officer
1153 20-8-11	4204 17-3-11	20-5-11
1332 3-5-11	4442 2-5-11	476 3-5-11
1420 26 1-11	4463 20-7-11	78 25-1-11
290 17-8-11	865 18 8-11	130 17-8-11
526 17 10-11	1604 18-10-11	17-10-11
650 15 11-11	2054 15-11-11	15-11-11
728 4-12-11	2388 2-12-11	4-12-11
868 20 1-12	2999 17 1 12	20-1-12
966 15-2 12	3487 13 2-12	15-2-12
1116 23 3 12	4132 22-3 12	23-3-12
1185 4 4-12	3316 3-4-12	4 4-12
1310 13-5-12	4586 11 5-12	632 13-5-12
1385 8 6-12	5241 7 6-12	8-6-12
107 26 7 12	438 25-1-12	67 26 1-12
1414 25 9-12	1397 24 9-12	161 26 9 12
527 21 11 12	2080 20-11 12	239 21-11-12
1182 17 1 13	4493 12-5 13	603 16 5 13

W Freeman Insp
Asst Com of the Mkt

29/5/13

Compare

VI

Rec'd 1st Feb 1914 - 12/51

... Book of the Health Office and the differences noticed between ...
... the Statements furnished by Surveying Officers ...

4

No.	Description of Premises		Sums as assessed on by Surveyor for Cash Book			Sums as per Valuation Lists as returned by the Surveying Officers			Differences			Remarks from which Valued	Remarks
1		Vacant	34	2	-	34	2	-				20-8-11 to 28-8-11	
2		Unoccupied	150		-	181	12	-				29 7-11 to 4 7 11	
3	32		101	5		109	10					5-7-11 to 8-7-11	
4	55		95	4	-	92	12	-				4 7 11 to 10 7 11	
5	55	-	114	12	-	114	4	-			-	11-7-11 to 13-7-11	
6	61	-	149	8	-	138	4					14 7-11 to 17-7-11	
		Total	731	2	-	716	10	-	14	8	-		Excess shown
7	64	-	137	6	-	137	6	-	-	-	-	18-7-11 to 22-7-11	
8	69		110	10	-	110	10	-				23 7 11 to 27-7-11	
9	25	Unoccupied	141	14	-	154	14					28-7-11 to 3-8-11	
10	55	-	146	12	-	118	6	-				4-8-11 to 12-8-11	
11	62	-	148	2	-	126	8	-				13 8-11 to 18-8-11	
12	64		132	8		113	12					19 8-11 to 23-8-11	
			575	4	-	578	8	-	1	12	-		Excess shown
13	67	-	64	14	-	64	14	-	-	-		23-8-11 to 28-8-11	
14	11	Unoccupied	106	12	-	106	14	-	-	-		29 8-11 to 2-9-11	
15	57	-	110	12	-	108	14					3 9-11 to 8-9-11	
			217	8	-	215	12	-	1	12			Excess shown
16	49		103	10	-	103	10	-	-	-		9-9-11 to 13-9-11	
17	58		73	14	-	73	14	-				14-9-11 to 17-9-11	
18	72	-	131	10	-	129	10	-				18 9-11 to 25 9-11	
19	11	Unoccupied	120	12	-	120	4					26-9-11 to 11-10-11	
20	64	-	111	4	-	111	-					12 10-11 to 18 10-11	
			244	16	-	241	4	-	1	10			Excess shown
21	71	-	142			142						19 10-11 to 24 10-11	
22	69	Unoccupied	129	12	-	135	-	-				30 10-11 to 10-11-11	
23	66		54	8	-	71	-					11-11-11 to 23-11-11	
			183	4	-	206	-	-	—	1	12		Short shown
24	13	Unoccupied	124	14		124	14	-				24 11-11 to 21-12-11	
25	11	Unoccupied	88	8	-	98	1	9	—	4	9	22-12-11 to 30-1-12	Short shown
		Total	1315	4	-	1302	3	9	15	4	9		No excess shown cannot to be accounted for

Assessment Committee
Clerk

29/3/13

VII

Encl 5 and 179-1918

Statement showing the undisbursed pay of the officials of the Fourth Battalion

44

Nature of Establishment	Name of Department	Designation	For what month	Amounts			Remarks
Headquarters Department	Ramgummun	Treasurer	April/18	15	-		
Commissariat Staff	Abdool Razak	Peon		6			
Regimental Establishment	(Via thumbmark)	Nil	"	"	6	5	
			Total	21	6	5	
Commissariat Staff	Ramgummun	Treasurer	March/18	18	-		N.B They cannot grant loans unless ordered against but more than the amount has not been authorised yet by him

27/3/18

Capt BS

B Freeman Maj
Asst Comptroller
E

VIII

Ens Establishment 179-1798

Statement showing the establishment and Strength of Sweepers &c of the Commissariat Department, Bengal Army 45

Stations &c	No. of Sweepers &c	Names of Sweepers (each sex)	Rate per month	Amount			Remarks
Mundee I	12	Chuna Singh	Rupees	4	3	2	
" II	21	Nathiya	do		6	5	
"	26	Hannabelle	do		8	6	
Nagarabad	2	Ramanidhu	do	2	11	3	
"	6	Hanuma	do	1	6	5	
Chunary I	2	Ranghanadu	do	3	8	-	
Chunary II	16	Nundu	do	3	-		
			Total	15	11	7	
Mundee II	1	Dewa	Annas per	6	-		
Fatehgarh	17	Bhawani	Rupees per	5			
Kant	36	Chuna (Late)	"	1	7	1	
			Total	6	7	1	
Tent Sweeper	2	Narangunu (Late)	Rupees per	2	15	6	
Chunary II	1	Rama Rao (Mustry)	"	8			
			Total	11	15	6	
		Grand Total		37	2	4	

46
29/5/13

Accountant

Asst Comptroller

G R S. 281

Defalcation
Clerk of the Mysore City
Office
Vol B

179
File No [illegible]
Serial No 9

Query No of letter replied to 14824

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Rl.)

Read

Letter No. 8748 dated the 26th June 1913 from the Comptr to the Govt of H. H.

Bg the 4 12. 1913

Date of issue 19 12 13.

Signed by Mr A V Ramanathan

Order thereon—No

report of inspection of the accounts of the Health Office Mysore City Municipality by Mr B. Sreenivasa Iyengar over Comptroller

Subject

among the several irregularities noticed therein it has been found that Basappa, Head Clerk of the Health Office fraudulently kept out of account for long periods sums of money aggregating Rs 1219-2-9 through the Amount has since been recouped

2) Correspondence ending with letter No. 50 dated the 21st August 1913 from the President of the Mysore City Municipal Council, received through the Dy Com^r, Mysore Distt. with letter No. 182 of the 28th idem submitting with his own opinion the explanations of the Head Clerk Basappa and the Health Officer Dr Mankiker on the several irregularities noticed in the audit referred

Order thereon 6296-9 ml 79-12 9 19 12 13

A perusal GPB 26-08-10 2-10-11

the

G R S 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

the records of the case the audit report discloses the irregularities were in the nature that a disregard of the ordinary precautions to be taken by all officers with Government money and to the omission of periodical checks of pending papers registers in the Health Office of the Supore City Municipality.

2) Barabba, the Head Clerk of the office, is primarily responsible for the several irregularities brought to light, the more important of which are

(a) Non-remittance to Treasury of premia recovered from the removed Official of the Health Office from May 1911 to May 1913

(b) misappropriation of money received by him for ben-

GPE—12 000—15-2-13

having Credited to Government
or remitted to private persons and
(C) delay in working up the imprest Cash accounts

3) Bacaffra had however made good all the Accounts left out of Accounts by him and has already been dismissed from Service for his misconduct bordering upon an indictable Crime Govt Considers that his punishment is sufficient to meet the ends of justice and that the Circumstances of this Case do not require the expediency of a Criminal prosecution

4) Mr Hawkins, the late Health Officer, has laid himself open to the Charge of a culpable neglect of his duties by his failure (1) to examine personally the Cash balance in the Custody of the Head Clerk or to see to the early disposal of the Cash received in the Office and (2)

to

(5) 5-0

G R S 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

should such ordinary safe guards against fraud and inefficiency as a Controller of our offices should. The desire of Govt should be communicated to the Banks by the Secretary Commissioners.

5) The Presidents of the Imperial City Municipal Council is requested to take necessary steps in consultation with the Comptroller not only to rectify the irregularities noticed in the audit report but also to prescribe suitable rules for preventing irregularities of all kinds in the future.

11/12
16/12/13
L6

Yours faithfully,
Secretary to Govt.

To,

The Presidents, Imperial City Municipal Council.

GPS—13 000—15-2-13